

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA**

IN RE:	:	Bankruptcy No. 14-20392-CMB
	:	
JOHN BRYANT MULLEN	:	Chapter 7
	:	
<i>Debtor</i>	:	re doc. 201 & 211
	:	
Natalie Lutz Cardiello, Trustee	:	
Movant	:	
	:	
v.	:	
	:	
No Respondents	:	

**ORDER OF DISTRIBUTION**

WHEREAS, on December 7, 2015, the Office of the United States Trustee filed the Trustee's Final Report, Application for Compensation and Application(s) for Compensation of Professionals on behalf of the Trustee;

WHEREAS, on July 14, 2014, the Commonwealth of Pennsylvania, Department of Revenue ("Revenue") filed a proof of claim in the amount of \$28,524.06, \$15,253.53 of which represented a secured claim, \$10,580.53 of which represented an unsecured priority claim, and \$2,690.00 of which represented an unsecured non-priority claim;

WHEREAS, the secured portion of Revenue's claim originated from the Debtor's 2010 personal income tax obligation and the associated lien docketed at GD13-15089 in the Allegheny County Department of Court Records ("Lien");

WHEREAS, the Lien did not attach to the Debtor's property, the same being owned by the Debtor and his wife as tenants by the entireties;

WHEREAS, on December 10, 2015, Revenue amended its proof of claim in the amount of \$28,524.06, \$22,766.22 of which represents an unsecured priority claim, and \$5,757.84 of which represents an unsecured non-priority claim;

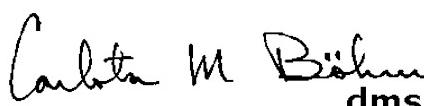
WHEREAS, on December 11, 2015, Revenue filed an objection to the Trustee Final Report and Proposed Distribution based on its amended proof of claim, which objection was timely filed in accordance with 11 U.S.C §726(a)(1);

WHEREAS, the Trustee desires to amend her proposed distribution as attached hereto to address the objections raised by Revenue;

WHEREAS, the Trustee has consulted with the Office of the United States Trustee, which has indicated that it has no objection to the amendment.

NOW, THEREFORE, this 7th day of January, 2016, the Trustee, Natalie Lutz Cardiello, Esquire, is hereby ordered and directed to (i) distribute to the parties in interest listed in the attached Amended Trustee's Proposed Distribution, estate monies in the amounts indicated in such Schedule(s), within ten (10) days after the appeal period for this order expires, and (ii) transmit to the United States Trustee, within one hundred twenty (120) days after the appeal period for this order expires, statements for all estate deposit or investment accounts indicating zero balances and all cancelled checks corresponding to disbursements of estate funds as shown in the Trustee's Final Report and Account. In the event that the Trustee is notified that a debt for which a valid Proof of Claim was filed has been otherwise satisfied, either in full or in part, and the funds paid to any such creditor are returned to the Trustee, the Trustee may distribute the funds so returned in the same manner as approved by this Order, except that the Trustee shall not distribute any funds in connection with the claim with regard to which said funds have been returned to the Trustee.

FILED  
1/7/16 10:42 am  
CLERK  
U.S. BANKRUPTCY  
COURT - PGH

  
\_\_\_\_\_  
Carlota M. Bohm, Judge  
United States Bankruptcy Court  
**dms**

AMENDED

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 14-20392 CMB

Case Name: MULLEN, JOHN BRYANT

Trustee Name: Natalie Lutz Cardiello, Esquire

Balance on hand	\$	85,000.00
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Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000001	PNC BANK, N.A.	\$ 405,783.49	\$ 0.00	\$ 0.00	\$ 0.00
000002A	IRS	\$ 12,579.62	\$ 0.00	\$ 0.00	\$ 0.00
000008	UNITED STATES OF AMERICA	\$ 25,156.16	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to secured creditors	\$ 0.00
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Remaining Balance	\$ 85,000.00
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Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: Natalie Lutz Cardiello, Esquire	\$ 7,500.00	\$ 0.00	\$ 7,500.00
Trustee Expenses: Natalie Lutz Cardiello, Esquire	\$ 351.54	\$ 0.00	\$ 351.54
Attorney for Trustee Fees: Joseph F. McCarthy, III	\$ 6,613.75	\$ 0.00	\$ 6,613.75
Accountant for Trustee Fees: Eric E. Bononi, CPA	\$ 306.25	\$ 0.00	\$ 306.25
Charges: CLERK, U.S. BANKRUPTCY COURT	\$ 350.00	\$ 0.00	\$ 350.00
Other: MARY BOWER SHEATS	\$ 4,240.00	\$ 0.00	\$ 4,240.00

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Other: MARY BOWER SHEATS	\$ 44.53	\$ 0.00	\$ 44.53
Other: Natalie Lutz Cardiello, Esquire	\$ 4,395.00	\$ 0.00	\$ 4,395.00
Total to be paid for chapter 7 administrative expenses			\$ 23,801.07
Remaining Balance			\$ 61,198.93

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 94,797.88 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000002B	IRS	\$ 72,031.66	\$ 0.00	\$ 46,501.68
000010	MICHELLE L. MULLEN	\$ 0.00	\$ 0.00	\$ 0.00
000013B	PENNSYLVANIA DEPARTMENT OF REVENUE	\$ 22,766.22	\$ 0.00	\$ 14,697.25
Total to be paid to priority creditors			\$ 61,198.93	
Remaining Balance			\$ 0.00	

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 527,634.04 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000003	AMERICAN EXPRESS BANK, FSB	\$ 9,130.60	\$ 0.00	\$ 0.00
000004	CERASTES, LLC	\$ 7,139.32	\$ 0.00	\$ 0.00
000005	EQUITABLE GAS COMPANY, LLC	\$ 91.24	\$ 0.00	\$ 0.00
000006	FIRST NATIONAL BANK OF PENNSYLVANIA	\$ 223,365.97	\$ 0.00	\$ 0.00
000007	FIRST NATIONAL BANK OF PENNSYLVANIA	\$ 223,365.97	\$ 0.00	\$ 0.00
000009	BERNARD REILLY	\$ 64,540.94	\$ 0.00	\$ 0.00
000011	MICHELLE L. MULLEN	\$ 0.00	\$ 0.00	\$ 0.00
000012	MICHELLE L. MULLEN	\$ 0.00	\$ 0.00	\$ 0.00
000014A	NEWPORT BUSINESS INSTITUTE, INC.	\$ 0.00	\$ 0.00	\$ 0.00
000014B	NEWPORT BUSINESS INSTITUTE, INC.	\$ 0.00	\$ 0.00	\$ 0.00
000015A	NICOLETTE MONET, INC.	\$ 0.00	\$ 0.00	\$ 0.00
000016A	MULLEN CORPORATION DBA NEWPORT BUSINESS	\$ 0.00	\$ 0.00	\$ 0.00
000016B	MULLEN CORPORATION DBA NEWPORT BUSINESS	\$ 0.00	\$ 0.00	\$ 0.00

Total to be paid to timely general unsecured creditors \$ 0.00

Remaining Balance \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 45,446.66 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000018	AMBASSADOR COLLEGE COOKSTORES, INC.	\$ 45,446.66	\$ 0.00	\$ 0.00
Total to be paid to tardy general unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 30,072.83 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000002C	INTERNAL REVENUE SERVICE	\$ 24,314.99	\$ 0.00	\$ 0.00
000013C	PENNSYLVANIA DEPARTMENT OF REVENUE	\$ 5,757.84	\$ 0.00	\$ 0.00
Total to be paid to subordinated unsecured creditors				\$ 0.00
Remaining Balance				\$ 0.00